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Officeholder data-matching program protocol

Information on our Officeholder data-matching program for the period 2023–24 to 2026–27.

Last updated 26 August 2024

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Officeholder data-matching program overview

Objectives and purpose of our Officeholder data-matching program.

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Program objectives

Our data-matching programs help us fulfil our responsibility to protect public revenue and maintain community confidence in the integrity of the tax, super, and registry systems.

The objectives of the Officeholder data-matching program are to:

- enable Australian Business Registry Services (ABRS) to increase uptake of the director identification number (director ID) through better information on officeholders recorded by the Australian Securities and Investments Commission (ASIC), Office of the

Registrar of Indigenous Corporations (ORIC) and Australian Charities and Not-for-profits Commission (ACNC)

- effectively link persons known to the Australian Taxation Office (ATO) to officeholders and their associated companies as recorded on the ASIC Companies register, the ORIC register of Aboriginal and Torres Strait Islander corporations, and the ACNC Charity Register
- promote voluntary compliance and strengthen community confidence in the integrity of the tax and super systems by publicising the running of this data-matching program
- identify and educate company officeholders who may be failing to meet their registration and ongoing payment, withholding, or lodgment obligations and assist them to comply
- identify and educate new company officeholders of their director ID obligations
- identify and contact company office holders to confirm registration details including contact numbers, addresses or names
- help ensure company Officeholders are fulfilling their tax and super reporting and compliance obligations
- identify, deter, and disrupt those promoting or engaging in illegal phoenix activity
- better utilise registry data to combat unlawful activity.

Why we look at officeholder data

The ABRS is responsible for administering the director ID service. Directors of Australian companies and other entities as recorded on the ASIC Companies register, the ACNC Charity Register, or an Aboriginal and Torres Strait Islander corporation registered with ORIC, are required to apply for a director ID.

To administer the director ID service, the ABRS and ASIC rely on matching ATO client records with officeholder appointments as recorded on the ASIC Companies register, the ORIC register of Aboriginal and Torres Strait Islander corporations, or the ACNC Charity Register.

ABRS may also share director ID information relating to officeholders back to ASIC, ORIC or the ACNC as appropriate to support their

administrative functions when required.

By matching an officeholder appointment to an ATO record we can:

- improve the quality and availability of registry and director ID data
- establish whether an individual director is meeting their obligation to have a director ID
- contact an existing or new director of a registered corporation, and advise them of their obligations before they are penalised for not complying
- identify any discrepancies in contact information held by the ATO or ABRS (or both) and use ASIC, ORIC or ACNC data to contact officeholders to confirm and correct their details
- identify other officeholders and link them to the relevant entities
- identify and address tax and super risks
- gain valuable insights from the data to understand behavioural patterns to develop and implement strategies to improve voluntary compliance
- better detect director and company fraud, illegal behaviours, and associated networks
- support taskforce programs including the Phoenix Taskforce.

Matching officeholders as recorded by ASIC, ORIC and ACNC to an ATO record enables our phoenix compliance program to identify, deter, and disrupt those promoting or engaging in illegal phoenix activity by:

- working to disrupt their business model and make it financially unviable
- removing their ability to operate
- applying financial penalties
- prosecuting the worst offenders.

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Officeholder data

Data we collect under our Officeholder data-matching program.

Last updated 26 August 2024

How we use officeholder data

Officeholder data will support the identification of companies and individuals for administrative action.

Data analytics and insights

Linking to officeholder data as recorded on the ASIC Companies register, ORIC register of Aboriginal and Torres Strait Islander corporations, and the ACNC Charity Register helps us administer the director ID service by and maintain the integrity of the tax and super systems:

- linking a director ID holder and their company appointments
- informing individuals who hold an appointment within a company of their obligations to obtain a director ID by issuing advisory educational emails and letters
- avoiding unnecessary contact with individuals who are correctly meeting their director ID obligations
- identifying and confirming or correcting company officeholder contact details in ATO systems.

Previous related programs

The officeholder data-matching program was first published on 3 November 2023. We are updating this data-matching program to include the collection of additional financial years, and to provide further information about our use of this data.

As part of the delivery of the director ID service, the ABRS matched company directors from ASIC to their ATO record. This enabled the ABRS to identify those directors with an obligation to apply for a director ID and provide them with tailored support to apply.

Data providers

We are the data matching agency, and the data obtained during this data-matching program will be used by us and the ABRS.

Data will be obtained from the:

- Australian Securities and Investments Commission
- Office of the Registrar of Indigenous Corporations
- Australian Charities and Not-for-profits Commission
- Australian Business Registry Service.

Eligibility as a data provider

We adopt a principles-based approach to ensure that our selection of data providers is fair and transparent.

Data will be obtained from ASIC, ORIC, ACNC, and ABRS based on their functions and powers to administer company, Indigenous corporation, charity registrations, and director ID registrations.

Our formal information gathering powers

To ensure statutory requirements are met, we may obtain data under our formal information gathering powers. These are contained in section 353-10 of Schedule 1 to the *Taxation Administration Act 1953*.

This is a coercive power, and data providers are obligated to provide the information requested.

We may use the data for tax and super compliance purposes.

Data disclosure

Subsections 1274(2) and 1274A of the *Corporations Act* (2001) authorise the disclosure of publicly available officeholder information by ASIC.

Subsection 127(2A) of the *Australian Securities and Investments Commission Act* (2001) authorises the disclosure of confidential information by ASIC to the Commissioner of Taxation.

Subsection 17(3) of the *Commonwealth Registers Act* 2020 authorises the disclosure of information from the ABRS to the ATO.

Paragraph 604-25(4)(f) of the *Corporations (Aboriginal and Torres Strait Islander) Act* (2006) authorises the disclosure of protected

information to the ATO.

ACNC Data is disclosed to the ATO under legislative authority of:

- section 150-40 of the *Australian Charities and Not-for-profit Commission Act* (2012), and the *Australian Charities and Not-for-profit Commission (Consequential and Transitional) Act* (2012)
- *Australian Charities and Not-for-profits Commission Regulation* 2013
- *Charities Act* 2013.

Privacy Act

Data will only be used within the limits prescribed by Australian Privacy Principle 6 (APP6) contained in Schedule 1 of the Privacy Act, and in particular:

- APP6.2(b) – the use of the information is required or authorised by an Australian law
- APP6.2(e) – the ATO reasonably believes that the use of the information is reasonably necessary for our enforcement-related activities.

Data elements we collect

We will collect data for the 2023–24 to 2026–27 financial years.

Client identification details – individuals

Identification details include:

- given name and family name(s)
- date(s) of birth
- place of birth (country and state or territory)
- addresses (residential, postal, other)
- Australian business number (if applicable)
- email address
- contact phone number.

Client identification details – non-individuals

Identification details include:

- business, corporation, or charity name
- organisation class
- organisation type
- organisation status
- addresses (business, postal, registered, other)
- Australian business number
- Indigenous corporation number (if applicable)
- contact name
- contact phone number
- email address
- state of incorporation
- charity status (if applicable)
- Australian Company Number (ACN) or Australian Registered Body Number (ARBN) (if applicable).

Officeholder role details

The officeholder role details include:

- officeholder type (that is, person or organisation)
- role type (that is, Director, Secretary, Liquidator)
- organisation type
- officeholder role start date
- officeholder role end date
- address number for the officeholder
- address of the officeholder.

Number of records

We expect to collect data on more than 11 million individuals.

Data quality

We anticipate that the data quality will be of a high standard as there is a requirement for government entities and agencies to account for and report on data relating to directors.

Data retention

We collect data weekly under this program for all financial years from 2023–24 to 2026–27. The data is then matched, with the matched dataset refreshed with each new weekly data collection.

We destroy data that is no longer required in accordance with the *Archives Act 1983,* and the records authorities issued by the National Archives of Australia, for both general and ATO-specific data.

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Notifying the public of the data-matching program

How we notify the public about our officeholder data-matching program.

Last updated 26 August 2024

Publishing details about the data-matching program

We first published details about the Officeholder data-matching program on 3 November 2023.

The program has been amended on 26 August 2024 to include:

- additional information about the program objectives and the ways we expect to use the data to capture our increased usage of this data for tax and super compliance purposes
- updated references to legislation that enables collection and on-disclosure of data

We notify the public of our intention to collect 2023–24 to 2026–27 data by:

- publishing a notice in the Federal Register of Legislation gazette in the week starting 30 October 2023a
- publishing this data-matching program protocol on our website at Data-matching protocols
- advising data providers that they
  - can notify their clients of their participation in this program
  - should consider updating their privacy policies to note that personal information is disclosed to the ATO for data-matching purposes.

Gazette notice

The following information about the data-matching program appears as a gazette notice in the Federal Register of Legislation.

Gazette notice: Commissioner of Taxation – Notice of an Officeholder data-matching program 26 August 2024

The Australian Taxation Office (ATO) will acquire officeholder data from the Australian Securities and Investments Commission (ASIC), the Office of the Registrar of Indigenous Corporations (ORIC), the Australian Charities and Not-for-profits Commission (ACNC), and the Australian Business Registry Service (ABRS) for 2023–24 through to 2026–27.

The data items include:

- name, address, date of birth, Australian business number, email address, contact phone number, business name, organisation class, organisation type, organisation status, state of incorporation, officeholder type, role type, officeholder role start and end dates as recorded on the publicly available ASIC Companies register, the ORIC register of Aboriginal and Torres Strait Islander corporations, and the ACNC Charity Register.

We estimate that records relating to more than 11 million individuals will be obtained.

The objectives of the Officeholder data-matching program are to:

- enable Australian Business Registry Services (ABRS) to increase uptake of the director identification number (director ID) through better information on officeholders recorded by the Australian Securities and Investments Commission (ASIC), the Office of the Registrar of Indigenous Corporations (ORIC) and the Australian Charities and Not-for-profits Commission (ACNC)
- effectively link persons known to the Australian Taxation Office (ATO) to officeholders and their associated companies as recorded on the ASIC Companies register, the ORIC Register of Aboriginal and Torres Strait Islander corporations, and the ACNC Charity Register
- promote voluntary compliance and strengthen community confidence in the integrity of the tax and super systems by publicising the running of this data-matching program
- identify and educate company officeholders who may be failing to meet their registration and ongoing payment, withholding, or lodgment obligations and assist them to comply
- Identify and educate new company officeholders of their director ID obligations
- Identify and contact company office holders to confirm registration details including contact numbers, addresses or names
- help ensure company officeholders are fulfilling their tax and super reporting and compliance obligations
- identify, deter, and disrupt those promoting or engaging in illegal phoenix activity
- better utilise registry data to combat unlawful activity.

A document describing this program is available at ato.gov.au/dmprotocols.

This program follows the Office of the Australian Information Commissioner's *Guidelines on data matching in Australian Government administration* (2014) (the guidelines). The guidelines include standards for the use of data matching as an administrative tool in a way that:

- complies with the Australian Privacy Principles (APPs) and the *Privacy Act 1988* (Privacy Act)

- is consistent with good privacy practice.

A full copy of the ATO's privacy policy can be accessed at ato.gov.au/privacy.

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Our lawful role

Our legislative functions, policies and procedures we follow for a data-matching program.

Last updated 26 August 2024

Our powers of administration

The ATO is the Australian Government's principal revenue collection agency. The Commissioner of Taxation has responsibility for ensuring taxpayers meet their tax and super obligations.

We follow the Office of the Australian Information Commissioner's (OAIC) Guidelines on data matching in Australian Government administration (2014) in our data-matching activities.

Our data-matching programs help to ensure that Australians are fulfilling their tax and super obligations.

This information forms part of all data-matching program protocols.

We take our obligations seriously. Failure to address non-compliant behaviour has the potential to undermine community confidence in the integrity of the tax and super systems and our capability to administer those systems.

We carry out our legislated functions through general powers of administration contained in but not limited to:

- section 3A of the Taxation Administration Act 1953
- section 8 of the Income Tax Assessment Act 1936
- section 1-7 of the Income Tax Assessment Act 1997

- section 43 of the Superannuation Guarantee (Administration) Act 1992
- section 356-5 in Schedule 1 of the *Taxation Administration Act 1953*
- Section 1270A of the Corporations Act 2001.

Data matching is one of the strategies used to provide assurance that taxpayers are meeting their obligations. It helps us to identify and deal with non-compliant behaviour.

Data-matching guidelines we follow

Our data-matching programs follow the OAIC Guidelines on data matching in Australian Government administration (2014).

These guidelines help us and other government agencies use data matching as an administrative tool in a way that:

- complies with the Australian Privacy Principles (APP) guidelines
- complies with the Privacy Act 1988 (Privacy Act)
- is consistent with good privacy practice.

The Privacy Act

The Privacy Act 1988 regulates how personal information is handled by certain entities, such as companies and government agencies.

Schedule 1 of the Privacy Act lists the 13 Australian Privacy Principles (APPs). The principles cover the collection, use, disclosure, storage, and management of personal information.

Data will only be used within the limits prescribed by the APPs and the Privacy Act.

The Privacy (Australian Government Agencies – Governance) APP Code (APP code) embeds privacy in all government agency processes and procedures. It ensures that privacy compliance is a priority in the design of our systems, practices, and culture.

We comply with the APP code's requirements, and we are transparent and open about what information we collect, hold, and disclose. We train our staff to keep personal information safe, and all our systems and offices are protected and secure.

Our data stewardship model upholds our data governance practices and embeds 6 ethical standards that guide how we collect, manage, share, and use your data:

1. Act in the public interest, be mindful of the individual.
2. Uphold privacy, security, and legality.
3. Explain clearly and be transparent.
4. Engage in purposeful data activities.
5. Exercise human supervision.
6. Maintain data stewardship.

Find out more about how we protect your privacy.

How we protect your personal information

Our staff are subject to the strict confidentiality and disclosure provisions contained in Division 355 of Schedule 1 to the *Taxation Administration Act 1953*. Penalties include terms of imprisonment in cases of serious contravention of these provisions.

Keeping data safe

Data-matching programs are conducted on our secure systems that comply with the requirements of the Australian Government:

- Information Security Manual (ISM) produced by the Australian Signals Directorate, which governs the security of government information and communication technology (ICT) systems
- Protective Security Policy Framework (PSPF), which provides guidance on security governance, personnel security, physical security, and information security.

All ATO computer systems are strictly controlled according to Australian Government security standards for government ICT systems, with features including:

- system access controls and security groupings
- login identification codes and password protection
- full audit trails of data files and system accesses

For more information see Online security.

Data destruction

All information and records are managed in accordance with the provisions of the Archives Act 1983.

The requirement to retain data is reviewed on an ongoing basis in accordance with the timeframes and requirements of the OAIC guidelines. We destroy data that is no longer required, in accordance with the *Archives Act 1983* and the records authorities issued by the National Archives of Australia, both general and ATO-specific.

Under section 24 of the Act, records can be disposed of where it is approved by the National Archives; required by another law, or a normal administrative practice that the Archives approves of.

Approval from National Archives is normally provided through records authorities, which are used in the process of sentencing to make decisions about keeping, destroying, or transferring particular information and records.

General or ATO-specific records authorities issued by National Archives apply to our processes of verifying and assuring taxpayer compliance with tax, super and other laws administered by the ATO.

Our record management practices allow us to satisfy the OAIC guidelines and Australian Privacy Principle 11 (APP 11) contained in Schedule 1 of the *Privacy Act 1988* and in particular:

- APP11.1 – An APP entity must take reasonable steps to protect information from
  - misuse, interference, and loss
  - unauthorised access, modification, or disclosure
- APP11.2 – APP entity must take reasonable steps to destroy or de-identify information it no longer needs.

Our on-disclosure provisions

In very limited and specific circumstances, we may be permitted by law to disclose individual records to other government agencies.

Section 1270K and section 1270L of the *Corporations Act 2001* authorise the disclosure of protected information including in relation to the performance or exercise of the functions or powers of a government entity and under a legislative instrument (known as a 'disclosure framework') relating to disclosing protected information.

Division 355 of Schedule 1 to the *Taxation Administration Act 1953* sets out the government agencies we can disclose taxpayer information to, and the circumstances in which we are permitted to make those disclosures.

These include agencies responsible for:

- state and territory revenue laws
- payments of social welfare and health and safety programs for determining eligibility for certain types of benefits and rebates
- the regulation of super funds, corporations, and financial market operators
- determining entitlement to rehabilitation and compensation payments
- law enforcement activities to assist with specific types of investigations
- domestic and international partners under tax disclosure and tax treaty arrangements
- policy analysis, costing and effectiveness measurement.

Each request for information by other agencies will be assessed on its merits and must be for an admissible purpose allowed for by tax laws. In specific permissible circumstances, on-disclosures may include de-identified datasets for statistical analysis.

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Why we undertake data matching

Why we conduct data-matching programs and the costs and benefits of data matching.

Last updated 26 August 2024

Meeting our accountability

To effectively administer the tax and super systems, we are required in accordance with the law to collect and analyse information concerning the financial affairs of taxpayers and other participants in the Australian economy.

In addition to our administrator responsibilities, the Public Service Act 1999 (PS Act) requires each agency head to ensure their agency complies with legislative and whole-of-government requirements.

Agency heads are required to ensure proper use and management of public resources as per the Public Governance, Performance and Accountability Act 2013 (PGPA Act).

We consider and undertake a range of alternatives to data matching to ensure entities are complying with their tax and super obligations. Relying only on data that we already hold is of limited value for the following reasons:

- The tax system operates on willing participation, so our data is derived from taxpayers that are correctly registered and meeting their lodgment obligations.
- The only other way of ensuring that taxpayers are reporting their obligations correctly would be to contact every taxpayer directly.

Uses of data matching

Data matching allows us to cross-reference suitable external data to identify taxpayers who may not be in full compliance with their obligations, as well as those that may be operating outside the tax and super systems. It also reduces the likelihood of unnecessarily contacting taxpayers who are complying with their tax obligations.

Data matching is an effective method of examining the records of thousands of taxpayers. We do this to ensure compliance with lodgment and reporting obligations. This would otherwise be a resource-intensive exercise.

Data matching also assists us to effectively promote voluntary compliance by notifying the public of risk areas and activities under

scrutiny.

Costs and benefits analysis

The costs of our data-matching activities are more than offset by the benefits.

Costs

There are some incidental costs to us in the conduct of data-matching programs, but these are more than offset by the total revenue protected. These costs include:

- data analyst resources to identify potential instances of non-compliance
- compliance resources to manage casework and educational activities
- governance resources to ensure compliance with the guidelines and Privacy Act
- quality assurance processes to ensure the rigour of the work undertaken by analysts and compliance staff
- storage of the data.

Benefits

The use of data is increasingly common across government agencies and the private sector. Data, data usage, computer power and storage continue to grow, which increases the benefits from data matching.

Data matching and the insights it provides help us:

- deliver tailored products and services, which underpins our culture of service
- make it easier for taxpayers and agents by providing tailored messages in our online services
- enable early intervention activities, as our goal is prevention rather than correction
- maintain community confidence in our ability to administer the tax and super systems because we can

  - make better, faster, and holistically smarter decisions with measurable results to deliver a level playing field for all
  - solve problems and shape what we do for the community
  - advise government and deliver outcomes with agility
- maintain the integrity of the tax, super and registry systems by
  - providing education to assist taxpayers to do the right thing
  - deterring behaviours so taxpayers adhere to their obligations
  - detecting taxpayers who are not complying with their obligations, targeting those that continue to deliberately abuse the tax and super systems
  - enabling enforcement activity and recovery of tax revenue
  - directing compliance activities to assure that wider risks to revenue do not exist.

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How we undertake data matching

Systems and processes we use in data-matching activities.

Last updated 26 August 2024

Data-matching process

When required, our data-matching process uses both mainframe-based and mid-range applications that comply with an ATO-designed software solution (technical standard). The technical standard supports all our data-matching programs and aligns with OAIC guideline 4.7.

We use over 60 sophisticated identity-matching techniques to ensure we identify the correct taxpayer when we obtain data from third parties. These techniques use multiple identifiers to obtain an identity match. The identity-matching process appends matching information to the original reported transaction to include an ATO identifier number

and a 3-character outcome code that indicates to the user the level of matching confidence for the transaction. For example, where a name, address and date of birth are available, all items are used in the identity-matching process. Very high confidence matches will occur where all fields are matched.

Additional manual processes may be undertaken where high confidence identity matches do not occur, or a decision taken to destroy data is no longer required. Our manual identity-matching process involves an ATO officer reviewing and comparing third-party data identity elements against ATO information on a one-on-one basis, seeking enough common indicators to allow confirmation (or not) of an individual's identity. We commonly call this process 'manual uplifting'.

Data analysts use various models and techniques to detect potential discrepancies, such as under-reported income or over-reported deductions. Higher risk discrepancy matches will be loaded to our case management system and allocated to compliance staff for actioning. Lower risk discrepancy matches will be further analysed, and a decision made to take some form of compliance or educational activity, or to destroy the data.

To maintain integrity of the administration of the tax and super systems, only staff with a direct and genuine ‘need to know’ can access the technical standards for our identity and discrepancy-matching solutions.

Where administrative action is proposed, additional checks will take place to ensure the correct taxpayer has been identified. The taxpayers will be provided with the opportunity to verify the accuracy of the information before any administrative action is taken.

How we amend a return

We may use data to provide tailored messages for individual taxpayers in our online services. This will prompt taxpayers to check they are correctly meeting their reporting obligations.

In limited circumstances where we identify inadvertent mistakes, we may amend a tax return with the correct data that is available to us.

If you disagree with the decision we made about your information, you can request a review by lodging an objection.

After a return is lodged, where we identify a discrepancy that requires verification, we will contact the taxpayer usually by phone, letter, or email. Taxpayers will have up to 28 days to verify the accuracy of the information and respond before we take administrative action.

For example, where discrepancy matching identifies that a taxpayer may not be reporting all their income, but it appears they're reporting the income in another taxpayer's return, they will be given the opportunity to clarify the situation.

The data may also be used to ensure taxpayers are complying with their other tax and super obligations, including registration requirements, lodgment obligations and payment responsibilities.

In cases where taxpayers fail to comply with these obligations, after being reminded of them, we may instigate prosecution action in appropriate circumstances.

Where a taxpayer has correctly met their obligations, the use of the data will reduce the likelihood of contact from us.

In limited circumstances we may use data from a data-matching program to correct mistakes without notifying individuals in advance. When we do so, we will seek an exemption from the Australian Information Commissioner.

Making a privacy complaint

Our privacy policy outlines how we collect, hold and disclose data and explains what you can do if you're not satisfied with the way your information has been treated.

If you're not satisfied with how we have collected, held, used or disclosed your personal information, you can make a formal complaint.

If you're not satisfied with the outcome of the privacy complaint, you can contact the Office of the Australian Information Commissioner.

For more information, see how we protect your privacy.

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Data quality

Learn about our quality assurance processes and how we assure data is fit for use.

Last updated 26 August 2024

Quality assurance processes

Quality assurance is integrated into our processes and computer systems and applied throughout the data-matching cycle.

These assurance processes include:

- registering the intention to undertake a data-matching program on an internal register
- risk assessment and approval from the data steward and relevant senior executive service (SES) officers prior to any data-matching program being undertaken
- conducting program pilots or obtaining sample data to ensure the data-matching program will achieve its objectives prior to full datasets being obtained
- notifying the OAIC of our intention to undertake the data-matching program and seek permission to vary from the data-matching guidelines (where applicable)
- restricting access to the data to approved users and recording in access management logs the details of who has accessed the data
- quality assurance processes embedded into compliance activities, including
  - review of risk assessments, taxpayer profiles and case plans by senior officers prior to client contact
  - ongoing reviews of cases by subject matter technical experts at key points during the life cycle of a case
  - regular independent panel reviews of samples of case work to ensure our case work is accurate and consistent.

These processes ensure data is collected and used in accordance with our data-management policies and principles and complies with the OAIC's Guidelines on data matching in Australian Government administration.

How we ensure data quality

Data quality is a measure to determine how fit-for-purpose data is for its intended use. It is valuable because it helps us understand the data asset and what it can be used for.

Data quality management allows us to use data with greater confidence. It assists in meeting data governance requirements and ensures a greater understanding of the data we hold.

The ATO Enterprise Data Quality (DQ) framework provides clarity and structure to our management of data quality and may be applied in determining how business areas can make effective and sound use of data.

This framework outlines 6 core DQ dimensions:

- Accuracy – the degree to which the data correctly represents the actual value.
- Completeness – if all expected data in a data set is present.
- Consistency – whether data values in a data set are consistent with values elsewhere within the data set or in another data set.
- Validity – data values are presented in the correct format and fall within a predefined set of values.
- Uniqueness – if duplicated files or records are in the data set.
- Timeliness – how quickly the data is available for use from the time of collection.

To assure specific data is fit for consumption and the intended use throughout our data-matching programs, the following data quality elements may also be applied.

- Currency – how recent the time period is that the data set covers.
- Precision – the level of detail of a data element.
- Privacy – access control and usage monitoring.
- Reasonableness – reasonable data is within the bounds of common sense or specific operational context.
- Referential integrity – when all intended references within a data set or with other data sets, are valid.

Data is sourced from providers' systems and may not be available in a format that can be readily processed by our own systems. We apply additional levels of scrutiny and analytics to verify the quality of these datasets.

This includes but is not limited to:

- meeting with data providers to understand their data holdings, including their data use, data currency, formats, compatibility, and natural systems
- sampling data to ensure it is fit for purpose before fully engaging providers on task
- verification practices at receipt of data to check against confirming documentation; we then use algorithms and other analytical methods to refine the data
- transforming data into a standardised format and validating to ensure that it contains the required data elements prior to loading to our computer systems. Our data quality practices may also be applied during this transformation process
- undertaking program evaluations to measure effectiveness before determining whether to continue to collect future years of the data or to discontinue the program.

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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